

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My resident, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled, the specification of which

- ☐ is attached hereto.
- ☒ was filed on November 28, 2000 as Application Serial No. _____ and was amended on _____.
- ☐ was described and claimed in PCT International Application No. _____ filed on _____ and as amended under PCT Article 19 on _____.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amended referred to above.

I acknowledge the duty to disclose all information I know to be material to patentability in accordance with Title 37, Code of Federal Regulation, § 1.56.

And I hereby appoint John E. Kidd, Reg. No. 19,916; Victor Siber, Reg. No. 25,149; Margaret B. Kelley, Reg. No. 29,181; Philip E. Roux, Reg. No. 31,295; Michael J. Pantuliano, Reg. No. 18,971; Joseph P. Kincart, Reg. No. 43,716; James V. Mahon, Reg. No. 41,966; Joseph Levi, Reg. No. 41,152; Victor J. Geraci, Reg. No. 38,157; C. Joseph Laughon, II, Reg. No. 31,389; Leora Ben-Ami, Reg. No. 32,455; Robert D. Schaffer, Reg. No. 33,775; Michael M. O'Shea, Reg. No. 35,631; Joel N. Bock, Reg. No. 36,456; Gerard P. Norton, Reg. No. 36,621; John T. Johnson, Reg. No. 37,363; Frank C. Cimino, Reg. No. 39,945; Nada Jain, Reg. No. 41,431; Frank J. Nuzzi, Reg. No. 42,944; David F. Ries, Reg. No. 43,046; David S. Figatner, Reg. No.: 44,106; and Matthew J. Antonelli, Reg. No. 45,973

Address all correspondence to James V. Mahon, Clifford Chance Rogers & Wells LLP, 200 Park Avenue, New York, NY 10166 (212) 878-8073.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patents issued thereon.

Full Name Of Inventor: TIM BRIDGES

Inventor's Signature: _____ Date: _____
Residence Address: 41 WALDRON AVENUE, SUMMIT, NJ 07901

Citizen Of: United States

Post Office Address: _____

Full Name Of Inventor: MARK EVANS

Inventor's Signature: _____ Date: _____
Residence Address: 325 RIVERSIDE DRIVE, NEW YORK, NY 10025

Citizen Of: United States

Post Office Address: _____

Full Name Of Inventor: OLIVER FRANKEL

Inventor's Signature: _____ Date:

Residence Address: 151 WEST 86TH STREET, NEW YORK, NY 10024

Citizen Of: United States

Post Office Address: _____

008277-5404260

ASSIGNMENT OF UNITED STATES PATENT RIGHTS

For valuable consideration, I, **TIM BRIDGES** residing at 41 WALDRON AVENUE, SUMMIT, NJ 07901, **MARK EVANS**, residing at 325 Riverside Drive, New York, NY 10025, and **OLIVER FRANKEL** residing at 151 West 86th Street, New York, NY 10024 hereby assign to Goldman Sachs & Co., having a place of business at One New York Plaza, New York, New York 10004, and its successors and assigns (collectively hereinafter call "the Assignee"), the entire right, title and interest throughout the world in the inventions and improvements which are subject of an application for United States Patent signed by me, entitled **Dynamic Reallocation Hedge Accounting** filed on November 28, 2000, and this assignment including said application, any and all United States and foreign patents, utility models, and design registrations granted for any of said inventions or improvements, and the right to claim priority based on the filing date of said application under the International Convention for the Protection of Industrial Property, the Patent Cooperation Treaty, the European Patent Convention, and all other treaties of like purposes; and I authorize the Assignee to apply in all countries in my name or in its own name for said inventions and improvements; and I agree for me and my respective heirs, legal representatives and assigns, without further compensation, to perform such lawful acts and to sign further applications, assignments, Preliminary Statements and other lawful documents as the Assignee may reasonably request to effectuate fully this assignment.

IN WITNESS WHEREOF, I hereto set my hand and seal at _____,
this _____ day of _____, 20__

Tim Bridges

STATE OF _____:

:ss.

COUNTY OF _____:

Before me this _____ day of _____, 20 __, personally appeared

_____ known to me to be the person whose name is subscribed to the foregoing Assignment, and acknowledged that he/she executed the same as his/her free act and deed for the purposes therein contained.

Notary Public

My Commission Expires:

[Notary's Seal Here]

IN WITNESS WHEREOF, I hereto set my hand and seal at

_____, this _____ day of _____, 20__

Mark Evans

STATE OF _____:

:ss.

COUNTY OF _____:

Before me this _____ day of _____, 20 __, personally appeared

_____ known to me to be the person whose name is subscribed to the foregoing Assignment, and acknowledged that he/she executed the same as his/her free act and deed for the purposes therein contained.

Notary Public

My Commission Expires:

[Notary's Seal Here]

IN WITNESS WHEREOF, I hereto set my hand and seal at _____,
this _____ day of _____, 20__

Oliver Frankel

STATE OF _____:

:ss.

COUNTY OF _____:

Before me this _____ day of _____, 20 __, personally appeared

_____ known to me to be the person whose name is subscribed to the foregoing Assignment, and acknowledged that he/she executed the same as his/her free act and deed for the purposes therein contained.

Notary Public

My Commission Expires:

[Notary's Seal Here]